

CHAPTER NO. 978

SENATE BILL NO. 2764

By McNally, Crowe, Miller, Burks, Finney, Kurita

Substituted for: House Bill No. 2777

By Overbey, Curtis Johnson, McKee, Roach, Harrison, Rinks, Mr. Speaker Naifeh, Coleman, Hood, Strader, Fitzhugh, Phillip Johnson, Todd, Litz, DuBois, Baird, Hensley, McCormick, Montgomery, Cochran, Marrero, Lois DeBerry, Rowe, Larry Turner, Sontany, Pruitt, Moore, Langster, Harry Brooks, Hill, Bo Watson, Hargett, McMillan, Windle, Eldridge

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 5, relative to veterans' property tax relief.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-704, is amended by adding the following language as a new subsection (f) and by redesignating the subsequent subsection accordingly:

(f) Property tax relief shall also be extended to the surviving spouse of a veteran whose death results from a service-connected, combat-related cause, as determined by the United States Veterans' Administration, provided that:

(1) The surviving spouse does not remarry; and


(2) The property for which tax relief is claimed is owned by and used exclusively by such surviving spouse as a home.

SECTION 2. No additional appropriation shall be made for the purpose of funding this bill. Funds to be used to fund this bill shall be earmarked out of the funds made available to the state board of equalization or the division of property assessment for certain disabled veterans by the General Appropriations Act.

SECTION 3. This act shall take effect on July 1, 2006, the public welfare requiring it, and shall apply to tax years beginning on or after that date.

PASSED: May 26, 2006


JOHN S. WILDER
SPEAKER OF THE SENATE


JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 27th day of June 2006


PHIL BREDESEN, GOVERNOR